

COOK & MOREHART*Certified Public Accountants*

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CERTIFIED PUBLIC ACCOUNTANTSSOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS**Independent Auditors' Report on Supplementary Information**To the Board of Directors
Community Support Programs, Inc.

We have audited the financial statements of Community Support Programs, Inc. as of and for the year ended June 30, 2009 and 2008, and have issued our report thereon dated January 14, 2010, which contained an unqualified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The supplemental information schedules for the Crossroads II program are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of Louisiana Housing Corporation and is not intended to be and should not be used by anyone other than the specified party.


Cook & Morehart
Certified Public Accountants
May 17, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 16 2013

Community Support Programs, Inc.
Supplemental Information Schedule
Statement of Financial Position - Crossroads II
June 30, 2009

Assets

Current assets:

Cash	\$ 46,859
Grants receivable	31,364
Total current assets	<u>78,223</u>

Property and equipment:

Property and equipment	1,265,554
Accumulated depreciation	<u>(10,380)</u>
Net property and equipment	<u>1,255,174</u>

Total Assets	<u>\$ 1,333,397</u>
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Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 245,499
Total current liabilities	<u>245,499</u>

HOME loan obligation	<u>483,893</u>
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Total liabilities	<u>729,192</u>
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Net assets

Unrestricted:

Operating	78,223
Fixed assets	<u>525,982</u>

Total net assets	<u>604,205</u>
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Total Liabilities and Net Assets	<u>\$ 1,333,397</u>
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Community Support Programs, Inc
Supplemental Information Schedule
Statement of Activities - Crossroads II
For the Year Ended June 30, 2009

Revenues and Other Support:

Contractual revenue - grants	\$ 1,124,021
Client fees - rent	7,953
Miscellaneous revenues	<u>417</u>
Total revenues and other support	<u>1,132,391</u>

Expenses

Salaries and wages	24,661
Payroll taxes and benefits	3,202
Travel	35
Operating services	1,775
Supplies	22
Professional fees	14,241
Equipment	136
Utilities	2,605
Depreciation	10,380
Miscellaneous	<u>2,694</u>
Total expenses	<u>59,751</u>

Changes in net assets	1,072,640
Prior period correction - HOME loan	(483,693)
Net assets, beginning of year	<u>15,258</u>
Net assets, end of year	<u><u>\$ 604,205</u></u>

Community Support Programs, Inc
Supplemental Information Schedule
Statement of Cash Flows - Crossroads II
For the Year Ended June 30, 2009

Operating Activities	
Change in net assets	\$ 1,072,640
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	10,380
Prior period correction	(483,693)
(Increase) decrease in operating assets:	
Grants receivable	(31,364)
Increase (decrease) in operating liabilities	
Accounts payable	245,499
Net cash provided by operating activities	<u>813,462</u>
Investing Activities	
Payments for property and equipment	(1,245,554)
Net cash (used in) investing activities	<u>(1,245,554)</u>
Financing Activities	
Proceeds from HOME loan	483,693
Net cash provided by financing activities	<u>483,693</u>
Net increase in cash	51,601
Cash as of beginning of year	<u>(4,742)</u>
Cash as of end of year	<u>\$ 46,859</u>